

FINAL GENERAL FUND BUDGET
Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/07/2024


President of the Board - Original Signature Required

6/16/2024
Date


Secretary of the Board - Original Signature Required

6/17/2024
Date


Chief School Administrator - Original Signature Required

6/17/24
Date

Jennifer Shores
Contact Person

(570)888-7766 Ext: 4248
Telephone Extension

jshores@athenssd.k12.pa.us
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Athens Area SD	COUNTY : Bradford	AUN : 117080503
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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	\$48055798
Ending Unassigned Fund Balance	\$7862448
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	16.56%

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

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


(06/2008)

24 PS 6-687(a)(1)

School District Name : Athens Area SD	County : Bradford	AUN Number : 117660800
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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 6/16/2024
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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>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$13,568.00 Function 2800, Object 200: \$35,883.00	Tuition reimbursement
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.	Ending balance

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		
0840 Assigned Fund Balance	6,545,551	
0850 Unassigned Fund Balance	1,436,627	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,982,178</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,084,659	
7000 Revenue from State Sources	26,392,344	
8000 Revenue from Federal Sources	2,559,065	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$48,036,068</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$56,018,246</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,885,842
6112 Interim Real Estate Taxes	33,003
6113 Public Utility Realty Taxes	15,582
6114 Payments in Lieu of Current Taxes - State / Local	13,532
6150 Current Act 511 Taxes - Proportional Assessments	3,233,816
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,004,233
6500 Earnings on Investments	792,750
6700 Revenues from LEA Activities	27,977
6800 Revenues from Intermediary Sources / Pass-Through Funds	565,599
6910 Rentals	42,000
6920 Contributions and Donations from Private Sources	20,132
6940 Tuition from Patrons	331,782
6990 Refunds and Other Miscellaneous Revenue	118,411
REVENUE FROM LOCAL SOURCES	\$19,084,659
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,265,354
7112 Basic Education Funding-Social Security	835,319
7120 Level Up Supplement	1,082,075
7160 Tuition for Orphans Subsidy	58,842
7220 Vocational Education	72,479
7271 Special Education funds for School-Aged Pupils	2,148,835
7311 Pupil Transportation Subsidy	1,569,826
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,678
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	412,001
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,935
7340 State Property Tax Reduction Allocation	1,371,497
7360 Safe Schools	396,792
7505 Ready to Learn Block Grant	418,272
7820 State Share of Retirement Contributions	3,711,439
REVENUE FROM STATE SOURCES	\$26,392,344
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	670,641
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	90,468

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	2,137
8517 Title IV - 21st Century Schools	51,095
8742 Governor's Emergency Education Relief Fund (GEER)	21,759
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	222,965
REVENUE FROM FEDERAL SOURCES	\$2,559,065
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	48,036,068

AUN: 117080503 Athens Area SD

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

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Act 1 Index (current): 7.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,885,842

Amount of Tax Relief for Homestead Exclusions \$1,371,497

Total Approx. Tax Revenue: \$14,257,339

Approx. Tax Levy for Tax Rate Calculation: \$15,302,137

Bradford

Total

2023-24 Data

a. Assessed Value	\$281,646,336	\$281,646,336
b. Real Estate Mills	52.3000	

I. 2024-25 Data

c. 2022 STEB Market Value	\$818,157,992	\$818,157,992
d. Assessed Value	\$281,807,316	\$281,807,316
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy	\$14,730,103	\$14,730,103
(a * b)		

2024-25 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$14,730,103	\$14,730,103
(f Total * g)		
i. Base Mills Subject to Index	52.3000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$15,302,137	\$15,302,137
(Approx. Tax Levy * g)		

I. 2024-25 Real Estate Tax Rate 54.3000

(k / d * 1000)

III.

m. Tax Levy Generated by Mills	\$15,302,137	\$15,302,137
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,930,640
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,885,842
(n * Est. Pct. Collection)		

AUN: 117080503 Athens Area SD

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

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Act 1 Index (current): 7.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,885,842	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,371,497</u>	
Total Approx. Tax Revenue:	\$14,257,339	
Approx. Tax Levy for Tax Rate Calculation:	\$15,302,137	
	Bradford	Total

Index Maximums		
p. Maximum Mills Based On Index	56.3271	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$15,873,389	\$15,873,389
IV. (p / 1000 * d)		
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	\$7,301.24	
Number of Homestead/Farmstead Properties	3506	3506
Median Assessed Value of Homestead Properties		\$25,350

AUN: 117080503 Athens Area SD

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

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Act 1 Index (current): 7.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,885,842
Amount of Tax Relief for Homestead Exclusions	<u>\$1,371,497</u>
Total Approx. Tax Revenue:	\$14,257,339
Approx. Tax Levy for Tax Rate Calculation:	\$15,302,137
	Bradford
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,371,497	Lowering RE Tax Rate	\$0	\$1,371,497
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,371,497

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>
Bradford	281,807,316	54.3000	15,302,137			92.50000%	
Totals:	281,807,316		15,302,137	1,371,497	= 13,930,640	X 92.50000%	= 12,885,842

	<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	\$0.00	\$0.00	0
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			0
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	1.560%	0.000%	195,080,521
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	19,056,033
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			214,136,554
Total Act 511, Current Taxes			3,233,816
Act 511 Tax Limit -->		818,157,992 X	12
		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> Bradford <u>Current Act 511 Taxes – Proportional Assessments</u>	52.3000	54.3000	3.83%	Yes	7.7%				
6151	Current Act 511 Earned Income Taxes	1.560%	1.560%	0.00%	Yes	7.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	7.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,957,954
1200 Special Programs - Elementary / Secondary	7,654,396
1300 Vocational Education	2,097,728
1400 Other Instructional Programs - Elementary / Secondary	107,926
Total Instruction	\$28,818,004
2000 Support Services	
2100 Support Services - Students	2,147,391
2200 Support Services - Instructional Staff	1,670,617
2300 Support Services - Administration	2,352,745
2400 Support Services - Pupil Health	707,398
2500 Support Services - Business	585,502
2600 Operation and Maintenance of Plant Services	3,312,045
2700 Student Transportation Services	2,271,175
2800 Support Services - Central	964,109
Total Support Services	\$14,010,982
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,129,450
3300 Community Services	82,172
Total Operation of Non-Instructional Services	\$1,211,622
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	90,000
Total Facilities Acquisition, Construction and Improvement Services	\$90,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,925,190
Total Other Expenditures and Financing Uses	\$3,925,190
Total Estimated Expenditures and Other Financing Uses	\$48,055,798

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,532,967
200 Personnel Services - Employee Benefits	6,934,038
300 Purchased Professional and Technical Services	515,197
400 Purchased Property Services	48,486
500 Other Purchased Services	1,154,650
600 Supplies	763,941
800 Other Objects	8,675
Total Regular Programs - Elementary / Secondary	\$18,957,954
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,207,906
200 Personnel Services - Employee Benefits	2,781,860
300 Purchased Professional and Technical Services	527,380
500 Other Purchased Services	1,079,800
600 Supplies	47,200
800 Other Objects	10,250
Total Special Programs - Elementary / Secondary	\$7,654,396
1300 Vocational Education	
100 Personnel Services - Salaries	695,049
200 Personnel Services - Employee Benefits	572,634
300 Purchased Professional and Technical Services	15,824
400 Purchased Property Services	550
500 Other Purchased Services	764,872
600 Supplies	29,934
700 Property	17,505
800 Other Objects	1,360
Total Vocational Education	\$2,097,728
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	71,432
200 Personnel Services - Employee Benefits	30,094
400 Purchased Property Services	2,000
500 Other Purchased Services	1,400
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	\$107,926
Total Instruction	\$28,818,004
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,082,238
200 Personnel Services - Employee Benefits	756,331
300 Purchased Professional and Technical Services	295,622
500 Other Purchased Services	5,650
600 Supplies	6,500
800 Other Objects	1,050

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,147,391
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	557,296
200 Personnel Services - Employee Benefits	552,615
300 Purchased Professional and Technical Services	74,865
400 Purchased Property Services	20,000
500 Other Purchased Services	13,500
600 Supplies	452,241
800 Other Objects	100
Total Support Services - Instructional Staff	\$1,670,617
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,072,064
200 Personnel Services - Employee Benefits	917,664
300 Purchased Professional and Technical Services	229,000
400 Purchased Property Services	500
500 Other Purchased Services	44,050
600 Supplies	53,867
800 Other Objects	35,600
Total Support Services - Administration	\$2,352,745
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	308,881
200 Personnel Services - Employee Benefits	252,273
300 Purchased Professional and Technical Services	131,494
400 Purchased Property Services	1,000
500 Other Purchased Services	1,750
600 Supplies	12,000
Total Support Services - Pupil Health	\$707,398
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	217,714
200 Personnel Services - Employee Benefits	138,814
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	20,000
500 Other Purchased Services	144,050
600 Supplies	38,624
800 Other Objects	14,300
Total Support Services - Business	\$585,502
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	977,570
200 Personnel Services - Employee Benefits	881,878
300 Purchased Professional and Technical Services	268,497
400 Purchased Property Services	481,200
500 Other Purchased Services	4,250
600 Supplies	622,600
700 Property	75,000
800 Other Objects	1,050

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$3,312,045
2700 Student Transportation Services	
100 Personnel Services - Salaries	46,103
200 Personnel Services - Employee Benefits	19,472
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	100
500 Other Purchased Services	2,172,200
600 Supplies	25,200
800 Other Objects	100
Total Student Transportation Services	\$2,271,175
2800 Support Services - Central	
100 Personnel Services - Salaries	13,568
200 Personnel Services - Employee Benefits	35,883
300 Purchased Professional and Technical Services	539,016
400 Purchased Property Services	132,350
500 Other Purchased Services	20,050
600 Supplies	221,742
800 Other Objects	1,500
Total Support Services - Central	\$964,109
Total Support Services	\$14,010,982
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	394,766
200 Personnel Services - Employee Benefits	301,438
300 Purchased Professional and Technical Services	119,400
400 Purchased Property Services	28,486
500 Other Purchased Services	149,760
600 Supplies	103,500
700 Property	5,000
800 Other Objects	27,100
Total Student Activities	\$1,129,450
3300 Community Services	
100 Personnel Services - Salaries	55,000
200 Personnel Services - Employee Benefits	23,172
500 Other Purchased Services	2,000
600 Supplies	2,000
Total Community Services	\$82,172
Total Operation of Non-Instructional Services	\$1,211,622
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	90,000
Total Facilities Acquisition, Construction and Improvement Services	\$90,000
Total Facilities Acquisition, Construction and Improvement Services	\$90,000

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,925,190
Total Interfund Transfers - Out	\$3,925,190
Total Other Expenditures and Financing Uses	\$3,925,190
TOTAL EXPENDITURES	\$48,055,798

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

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

7,982,178	7,582,178
200,000	300,000

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$8,182,178	\$7,882,178
TOTAL CASH AND INVESTMENTS	\$8,182,178	\$7,882,178

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General 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 General Fund		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

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

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	2,985,000	2,985,000
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		
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	\$2,985,000	\$2,985,000
TOTAL INDEBTEDNESS	\$2,985,000	\$2,985,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,962,448
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,962,448

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,962,448
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