

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/28/2024

President of the Board - Original Signature Required

Date

5/29/2024

Secretary of the Board - Original Signature Required

Date

5/29/2024

Chief School Administrator - Original Signature Required

Date

5-29-2024

Kaitlin M Rosselli

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Extn :

Contact Person

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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 : Line Mountain SD	COUNTY : Northumberland	AUN : 116493503
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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%

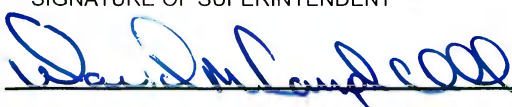
Did you raise property taxes in SY 2024-2025 (compared to 2023-2024 )? Yes   
No

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

Total Budgeted Expenditures	\$23176334
Ending Unassigned Fund Balance	\$4765645
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	20.56%

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 5/29/24
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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 : Line Mountain SD	County : Northumberland	AUN Number : 116493503
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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 3/26/24
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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>
5220	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1300, Object 100: \$75,000.00 Function 1300, Object 200: \$86,219.00	Large increase in medical insurance rates and recent retirement of long time teachers with replacement of new teachers lower on the salary matrix result in salary amounts being lower than benefit amounts.
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.	This amount is the minimum reserve to maintain the stable financial condition of the school district and ensures continuity of educational programs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This commitment is being made for the purpose of mitigating and financially planning for anticipated increases in the district's medical rate increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This commitment is being made for the purpose of mitigating and financially planning for anticipated future lease payments.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,027,292
0840 Assigned Fund Balance	81,612
0850 Unassigned Fund Balance	5,501,582
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,610,486</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	8,753,660
7000 Revenue from State Sources	13,285,675
8000 Revenue from Federal Sources	401,062
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$22,440,397</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$32,050,883</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,811,408
6113 Public Utility Realty Taxes	8,700
6114 Payments in Lieu of Current Taxes - State / Local	7,400
6120 Current Per Capita Taxes, Section 679	23,000
6140 Current Act 511 Taxes - Flat Rate Assessments	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	594,600
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	210,000
6990 Refunds and Other Miscellaneous Revenue	552
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,753,660</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,636,787
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	995,488
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,092
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	519,879
7501 PA Accountability Grants	210,320
7810 State Share of Social Security and Medicare Taxes	366,446
7820 State Share of Retirement Contributions	1,563,663
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,285,675</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	332,369
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,417
8517 Title IV - 21st Century Schools	27,276
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$401,062</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,440,397</b>

Act 1 Index (current): 7.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,811,408</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$519,879</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$6,331,287</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,567,570</b>

	Northumberland	Total
<hr/>		
<b>2023-24 Data</b>		
a. Assessed Value	\$81,625,000	\$81,625,000
b. Real Estate Mills	79.8100	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$497,722,947	\$497,722,947
d. Assessed Value	\$82,290,060	\$82,290,060
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$6,514,491	\$6,514,491
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II. h. Rebalanced 2023-24 Tax Levy</b>	<b>\$6,514,491</b>	<b>\$6,514,491</b>
(f Total * g)		
i. Base Mills Subject to Index	79.8100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.09300%	96.09300%
k. Tax Levy Needed	\$6,567,570	\$6,567,570
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>79.8100</b>	
(k / d * 1000)		
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$6,567,570</b>	<b>\$6,567,570</b>
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,047,691
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,811,408
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,811,408</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$519,879</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$6,331,287</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,567,570</b>

	Northumberland	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	85.6361	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,047,000	\$7,047,000
<b>IV.</b> 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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,575.00	
Number of Homestead/Farmstead Properties	2546	2546
Median Assessed Value of Homestead Properties		\$18,275

Act 1 Index (current): 7.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,811,408</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$519,879</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$6,331,287</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,567,570</b>

	<b>Northumberland</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$519,879	Lowering RE Tax Rate	\$0	\$519,879
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$519,879</b>

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>
Northumberland	82,290,060	79.8100	6,567,570			96.09300%	
<b>Totals:</b>	<b>82,290,060</b>		<b>6,567,570</b>	- 519,879 =	6,047,691 X	96.09300% =	5,811,408

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		23,000
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	23,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>23,000</b>
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	0.500%	0.000%	900,000
6152 Current Act 511 Occupation Taxes	430.00000	0.000	900,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	150,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,950,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,973,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>497,722,947 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>5,972,675</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Northumberland	79.8100	79.8100	0.00%	Yes	7.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.3%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.3%			
6152	Current Act 511 Occupation Taxes	430.0000	430.00000	0.00%	Yes	7.3%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	7.3%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,556,664
1200 Special Programs - Elementary / Secondary	3,189,219
1300 Vocational Education	316,019
1400 Other Instructional Programs - Elementary / Secondary	164,565
<b>Total Instruction</b>	<b>\$13,226,467</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,049,938
2200 Support Services - Instructional Staff	246,728
2300 Support Services - Administration	1,651,412
2400 Support Services - Pupil Health	221,421
2500 Support Services - Business	496,276
2600 Operation and Maintenance of Plant Services	1,682,689
2700 Student Transportation Services	1,977,555
2800 Support Services - Central	303,673
<b>Total Support Services</b>	<b>\$7,629,692</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	491,979
<b>Total Operation of Non-Instructional Services</b>	<b>\$491,979</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,828,196
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,828,196</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,176,334</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,918,481
200 Personnel Services - Employee Benefits	3,803,698
300 Purchased Professional and Technical Services	46,500
400 Purchased Property Services	33,800
500 Other Purchased Services	483,750
600 Supplies	267,435
700 Property	2,500
800 Other Objects	500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,556,664</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,358,387
200 Personnel Services - Employee Benefits	845,155
300 Purchased Professional and Technical Services	408,936
500 Other Purchased Services	559,191
600 Supplies	16,150
700 Property	1,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,189,219</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	75,000
200 Personnel Services - Employee Benefits	86,219
500 Other Purchased Services	151,480
600 Supplies	3,320
<b>Total Vocational Education</b>	<b>\$316,019</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	68,957
200 Personnel Services - Employee Benefits	40,923
500 Other Purchased Services	54,685
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$164,565</b>
<b>Total Instruction</b>	<b>\$13,226,467</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	624,187
200 Personnel Services - Employee Benefits	390,201
300 Purchased Professional and Technical Services	17,500
500 Other Purchased Services	6,350
600 Supplies	11,700
<b>Total Support Services - Students</b>	<b>\$1,049,938</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	159,371
200 Personnel Services - Employee Benefits	52,057
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	11,100
600 Supplies	23,150
800 Other Objects	450
<b>Total Support Services - Instructional Staff</b>	<b>\$246,728</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	831,175
200 Personnel Services - Employee Benefits	575,391
300 Purchased Professional and Technical Services	164,381
400 Purchased Property Services	3,350
500 Other Purchased Services	46,205
600 Supplies	20,510
700 Property	1,000
800 Other Objects	9,400
<b>Total Support Services - Administration</b>	<b>\$1,651,412</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	129,975
200 Personnel Services - Employee Benefits	84,161
300 Purchased Professional and Technical Services	1,140
400 Purchased Property Services	35
500 Other Purchased Services	300
600 Supplies	5,810
<b>Total Support Services - Pupil Health</b>	<b>\$221,421</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	245,238
200 Personnel Services - Employee Benefits	212,387
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	4,500
500 Other Purchased Services	3,351
600 Supplies	25,800
700 Property	1,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$496,276</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	515,392
200 Personnel Services - Employee Benefits	460,298
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	493,500
500 Other Purchased Services	90,000
600 Supplies	107,499
700 Property	5,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,682,689</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	37,008
200 Personnel Services - Employee Benefits	15,647

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	1,917,100
600 Supplies	800
<b>Total Student Transportation Services</b>	<b>\$1,977,555</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	143,772
200 Personnel Services - Employee Benefits	102,469
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	5,000
500 Other Purchased Services	14,432
600 Supplies	24,000
<b>Total Support Services - Central</b>	<b>\$303,673</b>
<b>Total Support Services</b>	<b>\$7,629,692</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	186,432
200 Personnel Services - Employee Benefits	92,657
300 Purchased Professional and Technical Services	61,500
400 Purchased Property Services	22,500
500 Other Purchased Services	60,960
600 Supplies	54,730
700 Property	5,000
800 Other Objects	8,200
<b>Total Student Activities</b>	<b>\$491,979</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$491,979</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,828,196
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,828,196</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,828,196</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,176,334</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	5,928,253	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	741,224	751,224
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	8,000	8,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,757,477</b>	<b>\$6,839,224</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$6,757,477</b>	<b>\$6,839,224</b>
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**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

<b>General Fund</b>		
0510 Bonds Payable	15,086,998	13,277,782
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	262,000	265,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,090,000	1,092,000
0599 Other Noncurrent Liabilities	38,000,000	40,000,000
<b>Total General Fund</b>	<b>\$54,438,998</b>	<b>\$54,634,782</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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**

<b>Total Long-Term Indebtedness</b>	<b>\$54,438,998</b>	<b>\$54,634,782</b>
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**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	20,511,324	20,511,324
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		
<b>Total Short-Term Payables</b>	<b>\$20,511,324</b>	<b>\$20,511,324</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$74,950,322</b>	<b>\$75,146,106</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,027,292
0840 Assigned Fund Balance	81,612
0850 Unassigned Fund Balance	4,765,645
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,874,549</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,874,549</b>
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