

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Benjamin Enders

(570)398-5050

Extn :

Contact Person

Telephone

Extension

benders@jsasd.org

Email Address

Proposed

**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 : Jersey Shore Area SD	County : Lycoming	AUN Number : 117414003
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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 5-6-24
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$1,444,443.00 C x 2%: \$28,888.86	Will be removed once Homestead/Farmstead is calculated
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$1,444,443.00 7340 PDE Amount: \$0.00	
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$243,651.00 Function 2400, Object 200: \$252,314.00	Health Insurance Costs for employees is more than their salary
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent Fiscal Management
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.	Prudent Fiscal Management
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 for PSERS, Health Insurance Increase, Legal Settlements and Future PlanCon J approvals

<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	250,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,062,803
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,424,565
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,487,368</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,954,708
7000 Revenue from State Sources	26,062,533
8000 Revenue from Federal Sources	757,392
9000 Other Financing Sources	5,000
Total Estimated Revenues And Other Financing Sources	<u>\$46,779,633</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$55,267,001</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,858,202
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	16,500
6114 Payments in Lieu of Current Taxes - State / Local	238,500
6150 Current Act 511 Taxes - Proportional Assessments	5,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	510,572
6700 Revenues from LEA Activities	66,434
6800 Revenues from Intermediary Sources / Pass-Through Funds	430,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	17,500
6990 Refunds and Other Miscellaneous Revenue	12,000
REVENUE FROM LOCAL SOURCES	\$19,954,708
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,359,002
7160 Tuition for Orphans Subsidy	11,000
7220 Vocational Education	158,643
7271 Special Education funds for School-Aged Pupils	2,152,533
7292 Pre-K Counts	315,000
7311 Pupil Transportation Subsidy	1,345,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	134,502
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,500
7340 State Property Tax Reduction Allocation	1,444,443
7505 Ready to Learn Block Grant	489,271
7810 State Share of Social Security and Medicare Taxes	812,459
7820 State Share of Retirement Contributions	3,801,180
REVENUE FROM STATE SOURCES	\$26,062,533
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	567,014
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	73,501
8517 Title IV - 21st Century Schools	45,593
8521 Vocational Education - Operating Expenditures	47,320

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	23,964
REVENUE FROM FEDERAL SOURCES	\$757,392
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,779,633

Act 1 Index (current): 7.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$12,858,235

Amount of Tax Relief for Homestead Exclusions

\$1,444,443

Total Approx. Tax Revenue:

\$14,302,678

Approx. Tax Levy for Tax Rate Calculation:

\$15,065,455

Clinton

Lycoming

Total

2023-24 Data

a. Assessed Value \$208,124,808 \$664,542,125 \$872,666,933

b. Real Estate Mills 13.6716 18.3887

I. 2024-25 Data

c. 2022 STEB Market Value \$225,734,357 \$962,157,875 \$1,187,892,232

d. Assessed Value \$209,056,908 \$665,703,960 \$874,760,868

e. Assessed Value of New Constr/ Renov \$0 \$0 \$0

2023-24 Calculations

f. 2023-24 Tax Levy \$2,845,399 \$12,220,066 \$15,065,465
(a * b)

2024-25 Calculations

g. Percent of Total Market Value 19.00293% 80.99707% 100.00000%

II. h. Rebalanced 2023-24 Tax Levy \$2,862,880 \$12,202,585 \$15,065,465
(f Total * g)

i. Base Mills Subject to Index 13.7555 18.3887
(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 94.40000% 94.40000% 94.40000%

k. Tax Levy Needed \$2,862,878 \$12,202,577 \$15,065,455
(Approx. Tax Levy * g)

I. 2024-25 Real Estate Tax Rate 13.6942 18.3303
(k / d * 1000)

III. m. Tax Levy Generated by Mills \$2,862,867 \$12,202,553 \$15,065,420
(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$13,620,977
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$12,858,202
(n * Est. Pct. Collection)

Act 1 Index (current): 7.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$12,858,235		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,444,443</u>		
Total Approx. Tax Revenue:	\$14,302,678		
Approx. Tax Levy for Tax Rate Calculation:	\$15,065,455		

	Clinton	Lycoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	14.7596	19.7310	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,085,596	\$13,135,005	\$16,220,601
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$99,300

Act 1 Index (current): 7.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$12,858,235

Amount of Tax Relief for Homestead Exclusions

\$1,444,443

Total Approx. Tax Revenue:

\$14,302,678

Approx. Tax Levy for Tax Rate Calculation:

\$15,065,455

Clinton

Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,444,443

Lowering RE Tax Rate

\$0

\$1,444,443

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,444,443

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>
Clinton	209,056,908	13.6942	2,862,867			94.40000%	
Lycoming	665,703,960	18.3303	12,202,553			94.40000%	
Totals:	874,760,868		15,065,420	- 1,444,443 =	13,620,977 X	94.40000% =	12,858,202

	<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>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.100%	0.000%	4,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000
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			5,000,000
Total Act 511, Current Taxes			5,000,000
Act 511 Tax Limit -->		1,187,892,232 X	12
		Market Value	Mills
			14,254,707
			(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>									
	Clinton	13.7555	13.6942	-0.43%	Yes	7.3%				
	Lycoming	18.3887	18.3303	-0.30%	Yes	7.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	7.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,931,496
1200 Special Programs - Elementary / Secondary	6,837,926
1300 Vocational Education	1,214,920
1400 Other Instructional Programs - Elementary / Secondary	134,695
1800 Pre-Kindergarten	315,000
Total Instruction	\$28,434,037
2000 Support Services	
2100 Support Services - Students	1,816,006
2200 Support Services - Instructional Staff	1,546,795
2300 Support Services - Administration	2,979,099
2400 Support Services - Pupil Health	531,765
2500 Support Services - Business	909,579
2600 Operation and Maintenance of Plant Services	4,074,110
2700 Student Transportation Services	2,166,250
2800 Support Services - Central	13,658
Total Support Services	\$14,037,262
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,061,563
Total Operation of Non-Instructional Services	\$1,061,563
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,637,570
5900 Budgetary Reserve	1,592,200
Total Other Expenditures and Financing Uses	\$4,229,770
Total Estimated Expenditures and Other Financing Uses	\$47,762,632

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,171,298
200 Personnel Services - Employee Benefits	7,347,715
300 Purchased Professional and Technical Services	894,690
400 Purchased Property Services	44,200
500 Other Purchased Services	1,065,848
600 Supplies	406,096
800 Other Objects	1,649
Total Regular Programs - Elementary / Secondary	\$19,931,496
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,604,980
200 Personnel Services - Employee Benefits	2,070,960
300 Purchased Professional and Technical Services	1,021,800
400 Purchased Property Services	500
500 Other Purchased Services	1,124,330
600 Supplies	15,173
800 Other Objects	183
Total Special Programs - Elementary / Secondary	\$6,837,926
1300 Vocational Education	
100 Personnel Services - Salaries	606,102
200 Personnel Services - Employee Benefits	424,201
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	4,900
500 Other Purchased Services	11,650
600 Supplies	139,487
700 Property	15,000
800 Other Objects	4,080
Total Vocational Education	\$1,214,920
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,195
300 Purchased Professional and Technical Services	58,000
500 Other Purchased Services	62,500
Total Other Instructional Programs - Elementary / Secondary	\$134,695
1800 Pre-Kindergarten	
800 Other Objects	315,000
Total Pre-Kindergarten	\$315,000
Total Instruction	\$28,434,037
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,042,081
200 Personnel Services - Employee Benefits	728,130
300 Purchased Professional and Technical Services	28,900

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,500
500 Other Purchased Services	2,250
600 Supplies	12,545
800 Other Objects	600
Total Support Services - Students	\$1,816,006
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	643,757
200 Personnel Services - Employee Benefits	526,411
300 Purchased Professional and Technical Services	201,880
400 Purchased Property Services	14,750
500 Other Purchased Services	39,700
600 Supplies	57,507
700 Property	60,500
800 Other Objects	2,290
Total Support Services - Instructional Staff	\$1,546,795
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,476,803
200 Personnel Services - Employee Benefits	1,016,056
300 Purchased Professional and Technical Services	349,430
400 Purchased Property Services	20
500 Other Purchased Services	103,185
600 Supplies	7,750
800 Other Objects	25,855
Total Support Services - Administration	\$2,979,099
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	243,651
200 Personnel Services - Employee Benefits	252,314
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	240
500 Other Purchased Services	1,454
600 Supplies	5,760
800 Other Objects	346
Total Support Services - Pupil Health	\$531,765
2500 Support Services - Business	
100 Personnel Services - Salaries	430,208
200 Personnel Services - Employee Benefits	355,594
300 Purchased Professional and Technical Services	32,135
400 Purchased Property Services	30,000
500 Other Purchased Services	19,317
600 Supplies	41,275
800 Other Objects	1,050
Total Support Services - Business	\$909,579
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,174,555
200 Personnel Services - Employee Benefits	1,018,198

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	137,200
400 Purchased Property Services	917,123
500 Other Purchased Services	277,509
600 Supplies	435,525
700 Property	102,000
800 Other Objects	12,000
Total Operation and Maintenance of Plant Services	\$4,074,110
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	94,200
500 Other Purchased Services	2,072,000
600 Supplies	50
Total Student Transportation Services	\$2,166,250
2800 Support Services - Central	
100 Personnel Services - Salaries	6,572
200 Personnel Services - Employee Benefits	1,786
300 Purchased Professional and Technical Services	1,800
500 Other Purchased Services	3,500
Total Support Services - Central	\$13,658
Total Support Services	\$14,037,262
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	477,442
200 Personnel Services - Employee Benefits	241,964
300 Purchased Professional and Technical Services	64,650
400 Purchased Property Services	18,500
500 Other Purchased Services	118,100
600 Supplies	109,732
700 Property	8,850
800 Other Objects	22,325
Total Student Activities	\$1,061,563
Total Operation of Non-Instructional Services	\$1,061,563
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	271,570
900 Other Uses of Funds	2,366,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,637,570
5900 Budgetary Reserve	
800 Other Objects	1,592,200
Total Budgetary Reserve	\$1,592,200
Total Other Expenditures and Financing Uses	\$4,229,770
TOTAL EXPENDITURES	\$47,762,632

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	9,912,799	8,929,834
Public Purpose (Expendable) Trust Fund	1,250,000	1,250,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	100,000	100,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,861,557	641,660
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	101,548	101,548
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$13,225,904	\$11,023,042

Long-Term Investments

	<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		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$13,225,904

\$11,023,042

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	17,437,000	15,071,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	675,000	675,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,000,000	10,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$28,112,000	\$25,746,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Capital Reserve Fund - \$ 690, \$1850

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

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

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

Capital Reserve Fund - \$ 1431

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

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

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

Total Other Capital Projects Fund

Debt Service Fund

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

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

Total Debt Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Food Service / Cafeteria Operations Fund

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

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

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

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

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

Total Child Care Operations Fund

Other Enterprise Funds

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

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

Total Other Enterprise Funds

Internal Service Fund

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

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

Total Internal Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Private Purpose Trust Fund

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

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

Total Private Purpose Trust Fund

Investment Trust Fund

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

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

Total Investment Trust Fund

Pension Trust Fund

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

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

Total Pension Trust Fund

Activity Fund

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

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

Total Activity Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Other Agency Fund

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

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

Total Other Agency Fund

Permanent Fund

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

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

Total Permanent Fund

Total Long-Term Indebtedness

\$28,112,000

\$25,746,000

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	1,000,000	1,200,000
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	\$1,000,000	\$1,200,000
TOTAL INDEBTEDNESS	\$29,112,000	\$26,946,000

Account Description	Amounts
0810 Nonspendable Fund Balance	250,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,062,803
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,441,566
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,504,369
5900 Budgetary Reserve	1,592,200
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,346,569