

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



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

6-12-24

Date

6-12-24

Date

6/12/2024

Date

Dan Egly

Contact Person

(570)326-6508

Telephone

Extn :

Extension

degly@ltsd.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 : Loyalsock Township SD	COUNTY : Lycoming	AUN : 117414203
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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%

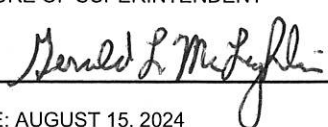

Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)? Yes No

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

Total Budgeted Expenditures	\$28365200
Ending Unassigned Fund Balance	\$4417331
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	15.57%

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 
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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 : Loyalsock Township SD	County : Lycoming	AUN Number : 117414203
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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 5/8/24
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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>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is used to meet monthly costs, unexpected financial commitments including but not limited to special education and other unforeseeable 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.	These funds have been set aside for future retirement rate increases and other post retirement benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The board assigned fund balance to cover the cost of computer leases over the next three years.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,995,000
0840 Assigned Fund Balance	1,009,743
0850 Unassigned Fund Balance	4,715,455
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,720,198</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,507,066
7000 Revenue from State Sources	9,577,510
8000 Revenue from Federal Sources	592,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,677,076</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$36,397,274</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	10,887,066
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	130,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	5,065,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	295,000
6500 Earnings on Investments	550,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	360,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	20,000

REVENUE FROM LOCAL SOURCES \$17,507,066

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,000,000
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	900,000
7292 Pre-K Counts	180,000
7311 Pupil Transportation Subsidy	185,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	596,834
7360 Safe Schools	210,000
7505 Ready to Learn Block Grant	139,676
7810 State Share of Social Security and Medicare Taxes	410,000
7820 State Share of Retirement Contributions	1,920,000

REVENUE FROM STATE SOURCES \$9,577,510

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	2,500
8514 Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,000
8517 Title IV - 21st Century Schools	22,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	225,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$592,500
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,677,076
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Act 1 Index (current): 6.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$10,887,066

Amount of Tax Relief for Homestead Exclusions \$597,223

Total Approx. Tax Revenue: \$11,484,289

Approx. Tax Levy for Tax Rate Calculation: \$11,830,649

Lycoming

Total

2023-24 Data		
a. Assessed Value	\$770,633,850	\$770,633,850
b. Real Estate Mills	15.3500	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$998,724,239	\$998,724,239
d. Assessed Value	\$770,726,300	\$770,726,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$11,829,230	\$11,829,230
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II.		
h. Rebalanced 2023-24 Tax Levy	\$11,829,230	\$11,829,230
(f Total * g)		
i. Base Mills Subject to Index	15.3500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.91670%	96.91670%
k. Tax Levy Needed	\$11,830,649	\$11,830,649
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate		
(k / d * 1000)	15.3500	
III.		
m. Tax Levy Generated by Mills	\$11,830,649	\$11,830,649
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,233,426
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,887,066
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,887,066	
Amount of Tax Relief for Homestead Exclusions	<u>\$597,223</u>	
Total Approx. Tax Revenue:	\$11,484,289	
Approx. Tax Levy for Tax Rate Calculation:	\$11,830,649	

Lycoming

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.3784	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,623,264	\$12,623,264
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$12,977.85	
Number of Homestead/Farmstead Properties	2998	2998
Median Assessed Value of Homestead Properties		\$130,740

Act 1 Index (current): 6.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,887,066
Amount of Tax Relief for Homestead Exclusions	<u>\$597,223</u>
Total Approx. Tax Revenue:	\$11,484,289
Approx. Tax Levy for Tax Rate Calculation:	\$11,830,649
	Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$596,834	Lowering RE Tax Rate	\$0	\$596,834
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$389			\$389
Amount of Tax Relief from State/Local Sources				\$597,223

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>
Lycoming	770,726,300	15.3500	11,830,649			96.91670%	
Totals:	770,726,300		11,830,649	597,223	11,233,426	96.91670%	10,887,066

	<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	30,000
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 30,000 30,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.150%	0.000%	4,115,000	4,115,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	600,000	600,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.75000	0.000	350,000	350,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 5,065,000 5,065,000

Total Act 511, Current Taxes 5,095,000

Act 511 Tax Limit -->	998,724,239	12	11,984,691
	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> Lycoming	15.3500	15.3500	0.00%	Yes	6.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.7%				
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	6.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.7%				
6155	Current Act 511 Business Privilege Taxes	0.7500	0.75000	0.00%	Yes	6.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,886,095
1200 Special Programs - Elementary / Secondary	3,585,340
1300 Vocational Education	325,000
1400 Other Instructional Programs - Elementary / Secondary	406,587
1700 Higher Education Programs for Secondary Students	1,500
1800 Pre-Kindergarten	178,357
Total Instruction	\$16,382,879
2000 Support Services	
2100 Support Services - Students	1,033,275
2200 Support Services - Instructional Staff	661,330
2300 Support Services - Administration	2,109,750
2400 Support Services - Pupil Health	281,171
2500 Support Services - Business	536,548
2600 Operation and Maintenance of Plant Services	2,478,209
2700 Student Transportation Services	617,164
2800 Support Services - Central	787,410
2900 Other Support Services	1,500
Total Support Services	\$8,506,357
3000 Operation of Non-Instructional Services	
3200 Student Activities	751,464
3300 Community Services	34,000
Total Operation of Non-Instructional Services	\$785,464
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	65,000
5200 Interfund Transfers - Out	2,625,500
Total Other Expenditures and Financing Uses	\$2,690,500
Total Estimated Expenditures and Other Financing Uses	\$28,365,200

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,493,424
200 Personnel Services - Employee Benefits	4,111,871
300 Purchased Professional and Technical Services	273,000
400 Purchased Property Services	23,500
500 Other Purchased Services	707,100
600 Supplies	276,450
800 Other Objects	750
Total Regular Programs - Elementary / Secondary	\$11,886,095
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,573,340
200 Personnel Services - Employee Benefits	1,150,815
300 Purchased Professional and Technical Services	757,950
500 Other Purchased Services	75,500
600 Supplies	27,635
800 Other Objects	100
Total Special Programs - Elementary / Secondary	\$3,585,340
1300 <u>Vocational Education</u>	
500 Other Purchased Services	325,000
Total Vocational Education	\$325,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	59,000
200 Personnel Services - Employee Benefits	26,137
300 Purchased Professional and Technical Services	130,000
500 Other Purchased Services	186,450
600 Supplies	5,000
Total Other Instructional Programs - Elementary / Secondary	\$406,587
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,500
Total Higher Education Programs for Secondary Students	\$1,500
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	88,513
200 Personnel Services - Employee Benefits	62,844
600 Supplies	27,000
Total Pre-Kindergarten	\$178,357
Total Instruction	\$16,382,879
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	612,060
200 Personnel Services - Employee Benefits	322,915
300 Purchased Professional and Technical Services	75,000
600 Supplies	7,500

<u>Description</u>	<u>Amount</u>
800 Other Objects	15,800
Total Support Services - Students	\$1,033,275
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	347,638
200 Personnel Services - Employee Benefits	288,742
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	6,600
600 Supplies	9,750
800 Other Objects	600
Total Support Services - Instructional Staff	\$661,330
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,009,979
200 Personnel Services - Employee Benefits	688,295
300 Purchased Professional and Technical Services	253,400
400 Purchased Property Services	4,500
500 Other Purchased Services	74,426
600 Supplies	56,350
800 Other Objects	22,800
Total Support Services - Administration	\$2,109,750
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	158,876
200 Personnel Services - Employee Benefits	100,495
300 Purchased Professional and Technical Services	13,700
500 Other Purchased Services	150
600 Supplies	7,950
Total Support Services - Pupil Health	\$281,171
2500 Support Services - Business	
100 Personnel Services - Salaries	273,282
200 Personnel Services - Employee Benefits	215,066
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	2,000
500 Other Purchased Services	1,200
600 Supplies	13,000
800 Other Objects	2,000
Total Support Services - Business	\$536,548
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,030,581
200 Personnel Services - Employee Benefits	650,878
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	162,750
500 Other Purchased Services	96,500
600 Supplies	516,000
700 Property	3,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$2,478,209

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	257,068
200 Personnel Services - Employee Benefits	124,096
300 Purchased Professional and Technical Services	29,000
400 Purchased Property Services	26,500
500 Other Purchased Services	40,000
600 Supplies	136,000
800 Other Objects	4,500
Total Student Transportation Services	\$617,164
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	295,488
200 Personnel Services - Employee Benefits	237,077
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	6,000
500 Other Purchased Services	1,750
600 Supplies	235,095
Total Support Services - Central	\$787,410
2900 <u>Other Support Services</u>	
600 Supplies	1,500
Total Other Support Services	\$1,500
Total Support Services	\$8,506,357
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	351,515
200 Personnel Services - Employee Benefits	155,124
300 Purchased Professional and Technical Services	67,100
400 Purchased Property Services	9,150
500 Other Purchased Services	37,000
600 Supplies	86,025
700 Property	27,500
800 Other Objects	18,050
Total Student Activities	\$751,464
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	6,000
800 Other Objects	3,000
Total Community Services	\$34,000
Total Operation of Non-Instructional Services	\$785,464
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	65,000
Total Debt Service / Other Expenditures and Financing Uses	\$65,000
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,625,500
Total Interfund Transfers - Out	\$2,625,500
Total Other Expenditures and Financing Uses	\$2,690,500
TOTAL EXPENDITURES	\$28,365,200

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	10,000,000	8,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,400,000	1,250,000
Capital Reserve Fund - § 1431	1,050,000	1,250,000
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	60,000	60,000
Pension Trust Fund		
Activity Fund	115,000	115,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$13,625,000	\$11,175,000
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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	\$13,625,000	\$11,175,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	31,000,000	28,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	208,000	142,000
0540 Accumulated Compensated Absences	245,000	245,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,995,000	2,995,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$34,448,000	\$31,382,000
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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		
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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		
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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		
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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	\$34,448,000	\$31,382,000
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Short-Term Payables

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 Short-Term Payables

TOTAL INDEBTEDNESS	\$34,448,000	\$31,382,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,695,000
0840 Assigned Fund Balance	919,743
0850 Unassigned Fund Balance	4,417,331
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,032,074

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,032,074
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