

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Tioga SD	County : Tioga	AUN Number : 117596003
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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 5/13/2024
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$250,375.00 Function 2400, Object 200: \$256,080.00	Health Insurance Package expense is greater than salary expense for health room technicians
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: \$2,020.00 Function 2800, Object 200: \$14,646.00	Tuition for administrators and certified support staff professionals are included in object 240
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Working Capital
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.	Working Capital
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Retirement Reserve \$2,492,340; Capital Expenditures reserve \$3,659,150; OPEB Reserve \$600,000; Health Insurance Reserve \$840,000; Special Education Reserve \$811,310; Technology Reserve \$1,000,000; Textbook Reserve \$550,000; COVID Reserve \$850,000

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

810 Nonspendable Fund Balance

820 Restricted Fund Balance

830 Committed Fund Balance

840 Assigned Fund Balance

850 Unassigned Fund Balance

10,264,122

3,739,027

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

\$14,003,149

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources

7000 Revenue from State Sources

3000 Revenue from Federal Sources

3000 Other Financing Sources

14,128,074

25,502,130

1,195,995

Total Estimated Revenues And Other Financing Sources

\$40,826,199

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$54,829,348

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,026,298
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	36,500
6140 Current Act 511 Taxes - Flat Rate Assessments	19,876
6150 Current Act 511 Taxes - Proportional Assessments	2,840,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	505,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	440,000
6910 Rentals	4,400
6960 Services Provided Other Local Governmental Units / LEAs	3,500
6990 Refunds and Other Miscellaneous Revenue	161,000
REVENUE FROM LOCAL SOURCES	\$14,128,074
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,685,859
7112 Basic Education Funding-Social Security	780,556
7160 Tuition for Orphans Subsidy	5,000
7220 Vocational Education	97,621
7240 Driver Education - Student	2,200
7271 Special Education funds for School-Aged Pupils	2,062,468
7311 Pupil Transportation Subsidy	1,505,236
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,695
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	266,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	711,243
7505 Ready to Learn Block Grant	446,252
7820 State Share of Retirement Contributions	3,900,000
REVENUE FROM STATE SOURCES	\$25,502,130
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	806,329
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	90,572
8517 Title IV - 21st Century Schools	163,112
8519 Title V - Flexibility and Accountability	19,982

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	116,000
REVENUE FROM FEDERAL SOURCES	\$1,195,995
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,826,199

UN: 117596003 Northern Tioga SD

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

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Page - 1 of 3

Act 1 Index (current): 7.8% | Act 1 Index (prior): 6.1%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,026,298	
Amount of Tax Relief for Homestead Exclusions	<u>\$711,243</u>	
Total Approx. Tax Revenue:	\$9,737,541	
Approx. Tax Levy for Tax Rate Calculation:	\$10,778,773	
	Tioga	Total
2023-24 Data		
a. Assessed Value	\$544,005,701	\$544,005,701
b. Real Estate Mills	19.8138	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$825,283,460	\$825,283,460
d. Assessed Value	\$1,139,995,670	\$1,139,995,670
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy (a * b)	\$10,778,820	\$10,778,820
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy (f Total * g)	\$10,778,820	\$10,778,820
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	9.4551 Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.65752%	89.65752%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$10,778,773	\$10,778,773
l. 2024-25 Real Estate Tax Rate (k / d * 1000)	9.4551	
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$10,778,773	\$10,778,773
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$10,067,530
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$9,026,298

UN: 117596003 Northern Tioga SD

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

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Calculation Method:

	Rate		
Approx. Tax Revenue from RE Taxes:	\$9,026,298		
Amount of Tax Relief for Homestead Exclusions	\$711,243		
Total Approx. Tax Revenue:	\$9,737,541		
Approx. Tax Levy for Tax Rate Calculation:	\$10,778,773		
	Tioga		Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	10.0318		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,436,209		\$11,436,209
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

Assessed Value Exclusion per Homestead	\$22,844.00		
Number of Homestead/Farmstead Properties	3293		3293
Median Assessed Value of Homestead Properties			\$147,127

Act 1 Index (current): 7.8% | Act 1 Index (prior): 6.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$9,026,298
Amount of Tax Relief for Homestead Exclusions	<u>\$711,243</u>
Total Approx. Tax Revenue:	\$9,737,541
Approx. Tax Levy for Tax Rate Calculation:	\$10,778,773

Rate

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$711,243	Lowering RE Tax Rate	\$0	\$711,243
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$711,243

CODE

0111 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>
Tioga	1,139,995,670	9.4551	10,778,773			89.65752%	
Totals:	1,139,995,670		10,778,773	711,243	10,067,530	89.65752%	9,026,298

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</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>				
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	19,876	19,876
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			19,876	19,876
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	26,000,000	2,600,000
6152 Current Act 511 Occupation Taxes	0.00000	0.00000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	240,000	240,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.00000	0.00000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.00000	0.00000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.00000	0.00000	0	0
Total Current Act 511 Taxes – Proportional Assessments			26,240,000	2,840,000
Total Act 511, Current Taxes				2,859,876
Act 511 Tax Limit -->		825,283,460	12	9,903,402
		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> Tioga	9.4551	9.4551	0.00%	Yes	6.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					7.8%				
6141	Current Act 511 Per Capita Taxes					7.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					7.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.8%				
6144	Current Act 511 Trailer Taxes					7.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					7.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					7.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					7.8%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	7.8%				
6152	Current Act 511 Occupation Taxes					7.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.8%				
6154	Current Act 511 Amusement Taxes					7.8%				
6155	Current Act 511 Business Privilege Taxes					7.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					7.8%				
6157	Current Act 511 Mercantile Taxes					7.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					7.8%				

<u>Description</u>	Page - 1 of 1
	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,714,838
1200 Special Programs - Elementary / Secondary	6,728,287
1300 Vocational Education	263,256
1400 Other Instructional Programs - Elementary / Secondary	145,864
Total Instruction	\$26,852,245
000 Support Services	
2100 Support Services - Students	1,450,097
2200 Support Services - Instructional Staff	1,799,435
2300 Support Services - Administration	2,432,063
2400 Support Services - Pupil Health	530,996
2500 Support Services - Business	473,842
2600 Operation and Maintenance of Plant Services	3,347,897
2700 Student Transportation Services	2,296,805
2800 Support Services - Central	107,536
2900 Other Support Services	2,500
Total Support Services	\$12,441,171
000 Operation of Non-Instructional Services	
3200 Student Activities	759,100
3300 Community Services	31,451
Total Operation of Non-Instructional Services	\$790,551
000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	296,594
Total Facilities Acquisition, Construction and Improvement Services	\$296,594
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,779,825
5300 Transfers Out to Component Units/Primary Governments	525,500
5900 Budgetary Reserve	827,852
Total Other Expenditures and Financing Uses	\$3,133,177
Total Estimated Expenditures and Other Financing Uses	\$43,513,738

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,606,351
200 Personnel Services - Employee Benefits	7,012,544
300 Purchased Professional and Technical Services	60,820
400 Purchased Property Services	69,600
500 Other Purchased Services	2,193,816
600 Supplies	565,070
700 Property	206,032
800 Other Objects	605
Total Regular Programs - Elementary / Secondary	\$19,714,838
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,212,101
200 Personnel Services - Employee Benefits	2,867,952
300 Purchased Professional and Technical Services	251,000
400 Purchased Property Services	3,956
500 Other Purchased Services	360,150
600 Supplies	33,128
Total Special Programs - Elementary / Secondary	\$6,728,287
1300 Vocational Education	
100 Personnel Services - Salaries	145,461
200 Personnel Services - Employee Benefits	111,745
400 Purchased Property Services	450
500 Other Purchased Services	2,300
600 Supplies	3,300
Total Vocational Education	\$263,256
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	51,493
200 Personnel Services - Employee Benefits	29,563
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	11,600
500 Other Purchased Services	35,450
600 Supplies	2,758
Total Other Instructional Programs - Elementary / Secondary	\$145,864
Total Instruction	\$26,852,245
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	800,570
200 Personnel Services - Employee Benefits	588,730
300 Purchased Professional and Technical Services	23,500
400 Purchased Property Services	2,500
500 Other Purchased Services	11,874
600 Supplies	17,703
700 Property	3,370

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,850
Total Support Services - Students	1,850
2200 Support Services - Instructional Staff	\$1,450,097
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	703,836
300 Purchased Professional and Technical Services	621,303
400 Purchased Property Services	99,179
500 Other Purchased Services	16,940
600 Supplies	36,022
700 Property	265,635
800 Other Objects	54,600
Total Support Services - Instructional Staff	1,920
2300 Support Services - Administration	\$1,799,435
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,194,221
300 Purchased Professional and Technical Services	821,876
400 Purchased Property Services	169,950
500 Other Purchased Services	42,229
600 Supplies	129,703
800 Other Objects	57,084
Total Support Services - Administration	17,000
2400 Support Services - Pupil Health	\$2,432,063
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	250,375
300 Purchased Professional and Technical Services	256,080
400 Purchased Property Services	8,100
500 Other Purchased Services	500
600 Supplies	1,000
700 Property	11,141
Total Support Services - Pupil Health	3,800
2500 Support Services - Business	\$530,996
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	239,883
300 Purchased Professional and Technical Services	183,525
400 Purchased Property Services	19,925
500 Other Purchased Services	4,529
600 Supplies	11,800
700 Property	8,480
800 Other Objects	5,000
Total Support Services - Business	700
2600 Operation and Maintenance of Plant Services	\$473,842
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,025,784
300 Purchased Professional and Technical Services	798,487
400 Purchased Property Services	136,048
	371,229

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	
600 Supplies	169,800
700 Property	764,849
800 Other Objects	81,450
Total Operation and Maintenance of Plant Services	250
2700 <u>Student Transportation Services</u>	\$3,347,897
300 Purchased Professional and Technical Services	
400 Purchased Property Services	3,000
500 Other Purchased Services	2,500
600 Supplies	2,286,505
Total Student Transportation Services	4,800
2800 <u>Support Services - Central</u>	\$2,296,805
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	2,020
300 Purchased Professional and Technical Services	14,646
500 Other Purchased Services	9,500
600 Supplies	11,800
Total Support Services - Central	69,570
2900 <u>Other Support Services</u>	\$107,536
600 Supplies	
Total Other Support Services	2,500
Total Support Services	\$2,500
3000 Operation of Non-Instructional Services	\$12,441,171
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	371,795
300 Purchased Professional and Technical Services	110,332
400 Purchased Property Services	28,640
500 Other Purchased Services	4,000
600 Supplies	149,300
700 Property	79,386
800 Other Objects	6,000
Total Student Activities	9,647
3300 <u>Community Services</u>	\$759,100
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	10,000
500 Other Purchased Services	4,303
600 Supplies	3,000
Total Community Services	14,148
Total Operation of Non-Instructional Services	\$31,451
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	\$790,551
300 Purchased Professional and Technical Services	
	296,594

Description

Amount

Total Facilities Acquisition, Construction and Improvement Services

\$296,594

Total Facilities Acquisition, Construction and Improvement Services

\$296,594

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects

1,779,825

Total Debt Service / Other Expenditures and Financing Uses

\$1,779,825

5300 Transfers Out to Component Units/Primary Governments

900 Other Uses of Funds

525,500

Total Transfers Out to Component Units/Primary Governments

\$525,500

5900 Budgetary Reserve

800 Other Objects

827,852

Total Budgetary Reserve

\$827,852

Total Other Expenditures and Financing Uses

\$3,133,177

TOTAL EXPENDITURES

\$43,513,738

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	14,278,000	13,778,000
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	1,934,780	1,955,780
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	1,083,070	1,083,070
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	\$17,295,850	\$16,816,850

Long-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	2,000,000	2,000,000
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	3,722,210	3,219,918
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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2024 Estimate

06/30/2025 Projection

\$5,722,210

\$5,219,918

\$23,018,060

\$22,036,768

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

\$18,197,063

\$17,344,002

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

\$18,197,063

\$17,344,002

Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,570,529
Total Ending Fund Balance - Committed, Assigned, and Unassigned	1,745,081
	\$11,315,610
5900 Budgetary Reserve	
	827,852
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,143,462