

FINAL GENERAL FUND BUDGET

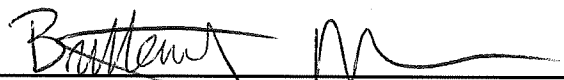
Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date 6/12/2024

Secretary of the Board - Original Signature Required

Date 6/12/2024

Chief School Administrator - Original Signature Required

Date 6/12/2024

Kathy S VanSchaick

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 : Northern Tioga SD	COUNTY : Tioga	AUN : 117596003
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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%

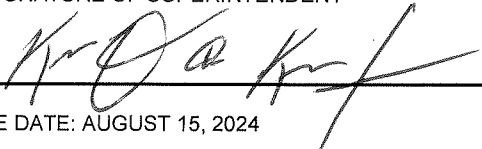
Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)? Yes ☐
No ☒

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

Total Budgeted Expenditures	\$43513738
Ending Unassigned Fund Balance	\$1745081
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.01%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/12/2024
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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 : 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

Val Number	Description	Justification
1550	<p>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.</p> <p>(A x B x TR) - C: \$15,587.48 C x 2%: \$14,224.86</p>	We have 160 properties below the homestead farmstead exclusion.
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$251,197.00 Function 2400, Object 200: \$255,886.00</p>	Health Insurance Package expense is greater than salary expense for health room technicians
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$2,039.00 Function 2800, Object 200: \$14,660.00</p>	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 Captial
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	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,264,122
0850 Unassigned Fund Balance	3,739,027
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,003,149</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,128,074
7000 Revenue from State Sources	25,502,130
8000 Revenue from Federal Sources	1,195,995
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$40,826,199</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$54,829,348</u>

LEA : 117596003 Northern Tioga SD

	<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)	116,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,195,995
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,826,199

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
<hr/>		
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
<hr/>		
2023-24 Calculations		
f. 2023-24 Tax Levy	\$10,778,820	\$10,778,820
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2023-24 Tax Levy	\$10,778,820	\$10,778,820
(f Total * g)		
i. Base Mills Subject to Index	9.4551	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.65752%	89.65752%
k. Tax Levy Needed	\$10,778,773	\$10,778,773
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	9.4551	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,778,773	\$10,778,773
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,067,530
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,026,298
(n * Est. Pct. Collection)		

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

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
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	\$23,344.00	
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:	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

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									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy 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	X	89.65752% = 9,026,298
				<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>			<u>Estimated Revenue</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>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>			<u>Estimated Revenue</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	X	12	9,903,402	
					Market Value		Mills	(511 Limit)	

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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	Current Real Estate Taxes									
	Tioga	9.4551	9.4551	0.00%	Yes	6.1%				
6120	Current Per Capita Taxes, Section 679					7.8%				
	Current Act 511 Taxes – Flat Rate Assessments									
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					7.8%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,700,113
1200 Special Programs - Elementary / Secondary	6,728,134
1300 Vocational Education	267,596
1400 Other Instructional Programs - Elementary / Secondary	145,538
Total Instruction	\$26,841,381
2000 Support Services	
2100 Support Services - Students	1,450,664
2200 Support Services - Instructional Staff	1,799,677
2300 Support Services - Administration	2,432,063
2400 Support Services - Pupil Health	531,624
2500 Support Services - Business	473,842
2600 Operation and Maintenance of Plant Services	3,357,291
2700 Student Transportation Services	2,296,805
2800 Support Services - Central	107,569
2900 Other Support Services	2,500
Total Support Services	\$12,452,035
3000 Operation of Non-Instructional Services	
3200 Student Activities	759,100
3300 Community Services	31,451
Total Operation of Non-Instructional Services	\$790,551
4000 Facilities Acquisition, Construction and Improvement Services	
4000 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	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

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,619,656
200 Personnel Services - Employee Benefits	6,984,514
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	\$19,700,113
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,215,779
200 Personnel Services - Employee Benefits	2,864,120
300 Purchased Professional and Technical Services	251,000
400 Purchased Property Services	3,956
500 Other Purchased Services	360,150
600 Supplies	33,129
Total Special Programs - Elementary / Secondary	\$6,728,134
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	148,720
200 Personnel Services - Employee Benefits	112,826
400 Purchased Property Services	450
500 Other Purchased Services	2,300
600 Supplies	3,300
Total Vocational Education	\$267,596
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	51,295
200 Personnel Services - Employee Benefits	29,434
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	11,600
500 Other Purchased Services	35,450
600 Supplies	2,759
Total Other Instructional Programs - Elementary / Secondary	\$145,538
Total Instruction	\$26,841,381
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	801,729
200 Personnel Services - Employee Benefits	588,138
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

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Description	Amount
800 Other Objects	1,850
Total Support Services - Students	\$1,450,664
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	703,820
200 Personnel Services - Employee Benefits	622,579
300 Purchased Professional and Technical Services	98,138
400 Purchased Property Services	16,940
500 Other Purchased Services	36,045
600 Supplies	265,635
700 Property	54,600
800 Other Objects	1,920
Total Support Services - Instructional Staff	\$1,799,677
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,194,221
200 Personnel Services - Employee Benefits	821,876
300 Purchased Professional and Technical Services	169,950
400 Purchased Property Services	42,229
500 Other Purchased Services	129,703
600 Supplies	57,084
800 Other Objects	17,000
Total Support Services - Administration	\$2,432,063
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	251,197
200 Personnel Services - Employee Benefits	255,886
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	11,141
700 Property	3,800
Total Support Services - Pupil Health	\$531,624
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	239,883
200 Personnel Services - Employee Benefits	183,525
300 Purchased Professional and Technical Services	19,925
400 Purchased Property Services	4,529
500 Other Purchased Services	11,800
600 Supplies	8,480
700 Property	5,000
800 Other Objects	700
Total Support Services - Business	\$473,842
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,017,981
200 Personnel Services - Employee Benefits	795,198
300 Purchased Professional and Technical Services	136,048
400 Purchased Property Services	371,229

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	169,800
600 Supplies	785,335
700 Property	81,450
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$3,357,291
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	2,500
500 Other Purchased Services	2,286,505
600 Supplies	4,800
Total Student Transportation Services	\$2,296,805
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,039
200 Personnel Services - Employee Benefits	14,660
300 Purchased Professional and Technical Services	9,500
500 Other Purchased Services	11,800
600 Supplies	69,570
Total Support Services - Central	\$107,569
2900 <u>Other Support Services</u>	
600 Supplies	2,500
Total Other Support Services	\$2,500
Total Support Services	\$12,452,035
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	371,795
200 Personnel Services - Employee Benefits	110,332
300 Purchased Professional and Technical Services	28,640
400 Purchased Property Services	4,000
500 Other Purchased Services	149,300
600 Supplies	79,386
700 Property	6,000
800 Other Objects	9,647
Total Student Activities	\$759,100
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,303
500 Other Purchased Services	3,000
600 Supplies	14,148
Total Community Services	\$31,451
Total Operation of Non-Instructional Services	\$790,551
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	296,594

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<u>Description</u>	<u>Amount</u>
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 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,779,825
Total Debt Service / Other Expenditures and Financing Uses	\$1,779,825
5300 <u>Transfers Out to Component Units/Primary Governments</u>	
900 Other Uses of Funds	525,500
Total Transfers Out to Component Units/Primary Governments	\$525,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	827,852
Total Budgetary Reserve	\$827,852
Total Other Expenditures and Financing Uses	\$3,133,177
TOTAL EXPENDITURES	\$43,513,738

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Cash and Short-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	14,278,000	13,778,000
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	1,934,780	1,955,780
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,083,070	1,083,070
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,295,850	\$16,816,850

Long-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,722,210	3,219,918
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		

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$5,722,210	\$5,219,918
TOTAL CASH AND INVESTMENTS	\$23,018,060	\$22,036,768

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	17,720,000	16,670,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	368,390	515,327
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	108,673	158,675
0599 Other Noncurrent Liabilities		
Total General Fund	\$18,197,063	\$17,344,002
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$18,197,063	\$17,344,002

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<u>Short-Term Payables</u>	<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		
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	9,570,529
0850 Unassigned Fund Balance	1,745,081
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,315,610
5900 Budgetary Reserve	827,852
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,143,462